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Notes on the Science of Government and the Relations of the States to the United States. By Raleigh C. Mifor, Professor of Law, University of Virginia. Anderson Bros., Publishers, University of Virginia. 1913. Price \$2.50. (See editorial.)

Lawyers Reports Annotated. New Series. Book 43. Burdett A. Rich, Henry P. Farnham, Editors. Rochester, New York. The Lawyers Co-Operative Publishing Company. 1913. Price \$4.00.

This volume which is a little larger than usual is up to its usual standard. We have examined with unusual interest the following notes: 1st, on page 491, "Res Ipsa Loquitur in Action for Injury on Highway;" 2nd, "Relief of Grantor in Conveyance in Consideration of Agreement to Support Which Is Broken by the Grantor, page 916." This question has been lately before our Supreme Court of Appeals in the case of *Martin v. Hall*, our Court holding exactly the reverse of *Dixon v. Milling*, the case annotated by the above note. 3rd, Note on page 657 as to Injury to Guest upon Premises of an Innkeeper. 4th, Purchase of Paper at Discount as Usury, page 211 is well done. 5th, Note on Page 1112 as to the right of a Stockholder to Inspect Property of a Corporation is upon a novel question of first impression. We seldom inspect a volume of these reports without finding something of immediate value.

A Treatise on the Law of Income Taxation under Federal and State Laws. By Henry Campbell Black, Author of *Black's Law Dictionary* and of treatises on Judgments, Bankruptcy, Constitutional Law, Interpretation of Laws, Judicial Precedents, etc. Vernon Law Book Company, Kansas City, Mo. 1913. Price, \$4.00.

This book is as valuable as it is timely. It is a brief yet systematic and comprehensive treatise on the law of income taxation under both the Federal Constitution and the laws of the various States. The full text of the act of Congress of 1913 is given, as well as all the present income tax laws of Virginia, Wisconsin, North Carolina, South Carolina, Oklahoma and Hawaii, and for the purposes of comparison and construction the Federal Income Tax Act of 1862 to 1870, the act of 1894, and the Corporation Excise Tax Law of 1909 are all given. The book, as we have stated, is timely and should be on the desk of every lawyer, as well as those interested in this important and novel subject. The work is well done and contains in some 380 pages a most careful and excellent treatise on this subject, which is one the public is probably more interested in than any other at this present time.